

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16204000200000</div> <div>CITY CLERK</div> <div>1528 DEWITT ST.; P.O. BOX 310</div> <div>ELLSWORTH, IA 50075</div>			
CITY OF <u>ELLSWORTH</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		131,337		131,337	131,337
Less: Uncollected property taxes-levy year		1,885		1,885	
Net current property taxes		129,452		129,452	131,337
Delinquent property taxes		0		0	
TIF revenues		71,283		71,283	79,313
Other city taxes		41,094	0	41,094	40,267
Licenses and permits		305	0	305	275
Use of money and property		1,163	792	1,955	6,396
Intergovernmental		96,555	0	96,555	86,369
Charges for fees and service		35,499	822,695	858,194	873,915
Special assessments		0	813	813	0
Miscellaneous		53,717	2,515	56,232	63,538
Other financing sources		59,126	187,708	246,834	260,294
Total revenues and other sources		488,194	1,014,523	1,502,717	1,541,704
Expenditures and Other Financing Uses					
Public safety		122,354	0	122,354	129,579
Public works		88,157	0	88,157	158,805
Health and social services		4,145	0	4,145	4,145
Culture and recreation		91,064	0	91,064	114,840
Community and economic development		11,831	0	11,831	12,258
General government		50,894	0	50,894	53,080
Debt service		86,060	0	86,060	86,060
Capital projects		0	0	0	
Total governmental activities expenditures		454,505	0	454,505	558,767
Business type activities		0	748,990	748,990	777,724
Total ALL expenditures		454,505	748,990	1,203,495	1,336,491
Other financing uses, including transfers out		60,699	186,135	246,834	260,294
Total ALL expenditures/And other financing uses		515,204	935,125	1,450,329	1,596,785
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-27,010	79,398	52,388	-55,081
Beginning fund balance July 1, 2012		380,662	783,815	1,164,477	1,164,477
Ending fund balance June 30, 2013		353,652	863,213	1,216,865	1,109,396
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 7,427 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 110,000	Other long-term debt		\$ 80,000
Revenue debt		\$ 2,100,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 396,530			
			General obligation debt limit		\$ 1,070,646
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			09/18/13		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kathleen R. Eittreim		→	515	836-4751	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/9/13	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	102,731	11,735		16,871			131,337			131,337	2
3	Less: Uncollected property taxes - Levy year	1,503	178		204			1,885			1,885	3
4	Net current property taxes	101,228	11,557		16,667	0	0	129,452		T01	129,452	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	101,228	11,557		16,667	0	0	129,452			129,452	6
7	TIF revenues			71,283				71,283		T01	71,283	7
	Other city taxes											
8	Utility tax replacement excise taxes	948	108		127			1,183		T15	1,183	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	1,199						1,199		T15	1,199	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	146	17		20			183		T19	183	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		38,529					38,529		T09	38,529	14
15	TOTAL OTHER CITY TAXES	2,293	38,654	0	147	0	0	41,094	0		41,094	15
16	Section B - LICENSES AND PERMITS	305						305		T29	305	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	483	180					663	792	U20	1,455	18
19	Rents and royalties	500						500		U40	500	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	983	180	0	0	0	0	1,163	792		1,955	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		50,852					50,852		C46	50,852	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,258						1,258		C89	1,258	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,258	50,852	0	0	0	0	52,110	0		52,110	60
61												61
62	Local grants and reimbursements											62
63	County contributions	11,831						11,831			11,831	63
64	Library service							0		D89	0	64
65	Township contributions	27,324						27,324		D89	27,324	65
66	Fire/EMT service							0		D89	0	66
67	Enhance Hamilton County Grant	5,290						5,290		D89	5,290	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	44,445	0	0	0	0	0	44,445	0		44,445	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	45,703	50,852	0	0	0	0	96,555	0		96,555	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	210,785	A91	210,785	73
74	Sewer							0	51,092	A8Ø	51,092	74
75	Electric							0	560,818	A92	560,818	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	13,906						13,906		A81	13,906	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	16,137						16,137		A89	16,137	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	220						220		A50	220	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	736						736		A89	736	99
100	Park, recreation, and cultural charges	4,500						4,500		A61	4,500	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	35,499	0	0	0	0	0	35,499	822,695		858,194	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0	813	U01	813	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,325						13,325		U99	13,325	108
109	Deposits and sales/fuel tax refunds	1,320						1,320		U99	1,320	109
110	Sale of property and merchandise	3,053						3,053	350	U11	3,403	110
111	Fines	255						255		U30	255	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds/Reimbursements	8,728						8,728	2,165		10,893	114
115	Bingo Revenue	27,036						27,036			27,036	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	53,717	0	0	0	0	0	53,717	2,515		56,232	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELLSWORTH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	239,728	101,243	71,283	16,814	0	0	429,068	826,815		1,255,883	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	35,033			24,093			59,126	151,102		210,228	127
128	<i>Internal TIF loans and transfers in</i>							0	36,606		36,606	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	35,033	0	0	24,093	0	0	59,126	187,708		246,834	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	274,761	101,243	71,283	40,907	0	0	488,194	1,014,523		1,502,717	132
133												133
134	Beginning fund balance July 1, 2012	218,299	162,210	0	153	0	0	380,662	783,815		1,164,477	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	493,060	263,453	71,283	41,060	0	0	868,856	1,798,338		2,667,194	136
137												137
138												138
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	39,183	5,003					44,186		E62	44,186	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	2,161	5,733					7,894		E59	7,894	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	27,887						27,887		E24	27,887	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	13,628						13,628		E32	13,628	16
17	Purchase of land and equipment	24,312						24,312		G32	24,312	17
18	Building inspections — Current operation	100						100		E66	100	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	1,208	3,040					4,248		E66	4,248	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	99						99		E32	99	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	108,578	13,776	0	0	0	0	122,354			122,354	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	2,114	58,124					60,238		E44	60,238	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	9,533						9,533		E44	9,533	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		7,869					7,869		E44	7,869	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	10,517						10,517		E81	10,517	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	22,164	65,993	0	0	0	0	88,157			88,157	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELLSWORTH			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,650						2,650		E32	2,650	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	1,495						1,495		E32	1,495	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,145	0	0	0	0	0	4,145			4,145	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELLSWORTH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	36,927	2,150					39,077		E52	39,077	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,511						5,511		E61	5,511	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,161						1,161		E61	1,161	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	2,625						2,625		E03	2,625	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	16,574						16,574		E61	16,574	135
136	Other culture and recreation	26,116						26,116		E61	26,116	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	88,914	2,150	0	0	0	0	91,064			91,064	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,725						2,725		E89	2,725	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	4,106	5,000					9,106		E50	9,106	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	6,831	5,000	0	0	0	0	11,831			11,831	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,521	199					4,720		E29	4,720	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	10,211	1,290					11,501		E23	11,501	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,807						6,807		E25	6,807	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,643						12,643		E31	12,643	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	13,800						13,800		E89	13,800	171
172	Other general government — Current operation	1,423						1,423		E89	1,423	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	49,405	1,489	0	0	0	0	50,894			50,894	176
177	Section G — DEBT SERVICE		10,323	34,677	41,060			86,060			86,060	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	10,323	34,677	41,060	0	0	86,060			86,060	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	280,037	98,731	34,677	41,060	0	0	454,505			454,505	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELLSWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								112,164	E91	112,164	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								51,693	E80	51,693	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								458,031	E92	458,031	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELLSWORTH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								127,102		127,102	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								748,990		748,990	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	280,037	98,731	34,677	41,060	0	0	454,505	748,990		1,203,495	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		24,093					24,093	186,135		210,228	255
256	Internal TIF loans/repayments and transfers out			36,606				36,606			36,606	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	24,093	36,606	0	0	0	60,699	186,135		246,834	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	280,037	122,824	71,283	41,060	0	0	515,204	935,125		1,450,329	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								863,213		863,213	269
270	Total ending fund balance June 30, 2013	213,023	140,629	0	0	0	0	353,652	863,213		1,216,865	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	493,060	263,453	71,283	41,060	0	0	868,856	1,798,338		2,667,194	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELLSWORTH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 47,226		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	115,807	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,157,000	29U \$	39U \$ 57,000	49U \$	49U \$	49U \$ 2,100,000	49U \$	I91 \$ 64,710
2. Sewer utility	19U 145,000	29U	39U 35,000	49U 110,000	49U	49U	49U	I89 6,060
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 135,000	29U	39U 45,000	49U	49U 90,000	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. TIF Internal	19U 341,939	29U	39U 35,409	49U	49U 306,530	49U	49U	I89 1,197
Street Improvement	19U 90,000	29U	39U 10,000	49U	49U	49U	49U 80,000	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,868,939	0	182,409	110,000	396,530	2,100,000	80,000	71,967

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	21,412,917	x .05 = \$	1,070,646

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		1,224,292	1,224,292

REMARKS

Part V - Debt Outstanding.....Amount different from last years figure for outstanding June 30, 2012 because line nine, Tif Internal Debt was reported incorrectly several years ago. This report has been corrected and matches up with the annual Urban Renewal Report.

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